

IN THE CLAIMS:

Please amend Claim 1, as indicated below. The following is a complete listing of claims and replaces all prior versions and listings of claims in the present application:

1. (Currently Amended) A method for tracking costs incurred by an entity comprising a plurality of groups, said method comprising:
  - receiving billing information associated with consumption of computer-related hardware processing resources from a provider;
  - reading a business model file comprising at least one business dimension within said entity; and
  - allocating said billing information by said at least one business dimension.
2. (Previously Presented) The method of claim 1 wherein said at least one business dimension comprises at least one of a business process, organizational information, and an associated business performance metric.
3. (Previously Presented) The method of claim 2 wherein
  - said organizational information includes said plurality of groups, wherein
  - said allocating step further comprises determining costs incurred by each of said plurality of groups.

4. (Previously Presented) The method of claim 1 wherein said reading step further comprises:

determining an internal structure of said entity, including ~~various~~ said plurality of groups within said entity;

determining a billing detail of said plurality of groups within said entity;

determining a value driver of said entity; and

determining an application profile of said entity.